

May 20, 2010

The Honorable Michael E. Busch
Speaker of the House
State House
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed House Bill 449 – *Estates and Trusts – Construction of References in Will or Trust to Federal Estate Tax or Generation–Skipping Transfer Tax*.

This bill establishes that specified provisions in a will or a trust of a decedent who dies after December 31, 2009, and before January 1, 2011, shall be deemed to refer to the federal estate tax or generation–skipping tax laws on December 31, 2009. It provides for the application and construction of specified provisions of the Act, and it authorizes a personal representative or an interested person to bring a proceeding to construe specified provisions in a will or another instrument.

Senate Bill 337, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 449.

Sincerely,

Governor